



GENERAL CONSUMPTION TAX RETURN

FORM 4A

Please Read Instructions Overleaf before Completing this Return**Section A: GENERAL INFORMATION**

1. Name of Business

4. Address of Business

2. Taxpayer Registration Number (TRN)

3. Return Period (Year- Month -Day to Year Month-Day)

2 0 0 1 to 2 0

5. Tick if applicable. ☐ New Address ☐ Revised Return**Section B: SUPPLIES (Goods & Services)**

Total Supplies for Period (Excluding Imported Services)

6

Exempt Supplies

Export Supplies

Zero Rated Supplies

7

+

8

+

9

=

10

Taxable Supplies at a positive rate (Subtract Line 10 from Line 6)

11

Section C: OUTPUT TAX

Supplies to Tax Withholding Entities (TWEs) at Standard Rate

12

Rate

X

%

=

13

Supplies to Other Entities at Standard Rate

14

X

%

=

15

Supplies to TWEs at Other Rate(s) (Transfer totals from Section C1 overleaf)

16

17

Supplies to Other Entities at Other Rate (Transfer totals from Section C1 & C2 overleaf)

18

19

Imported Services (Not to be included in Line 6 above)

20

X

%

=

21

GCT Deferred

22

GCT Due on Goods Used for Exempt Activities, Personal Use and other Adjustments

23

Total Output Tax (Add Lines 13, 15, 17, 19, 21, 22 and 23)

24

Section D: INPUT TAX/TAX CREDIT

Total Purchases & Expenses that qualify for credit

Imported Goods

25

+

Local Purchases

26

+

Local Expenses

27

=

28

Note: If Exempt Supplies exceed 5% of Total Supplies, complete Section D1 overleaf. If not, complete relevant Lines below

GCT on Local Purchases & Expenses that qualify for credit

29

GCT Paid on Imports that qualifies for credit

GCT Deferred that qualifies for credit

GCT on Imports that qualify for credit

30

+

31

=

32

GCT on Capital Goods that qualify for credit (If not included at Line 32 above)

33

GCT withheld by Tax Withholding Entities (To claim this tax credit, return must be e-filed)

34

GCT on Imported Services that qualify for credit

35

Adjustments - Specify:

36

Total Input Tax (Add Lines 29, 32, 33, 34, 35 and 36)

37

Section E: GCT PAYABLE / (CREDITABLE)

GCT Payable/(Creditable) (Subtract Line 37 from Line 24)

38

Balance Brought Forward: Payable/(Creditable)

39

Total GCT Payable/(Creditable) (Add Lines 38 and 39)

40

GOJ Subsidy and Incentive Applicable to JPS Co. Ltd

41

GCT Being Paid this Period

42

If amount at Line 38 is negative, tick appropriate box at Line 43

43

☐ Refund☐ Credit**OFFICIAL USE****Preparer's Details - (To be completed if prepared by person other than Taxpayer)**

Preparer's Name (Individual/Firm)

Address

TRN:

Contact Number:

Section F: DECLARATION: (To be signed by Taxpayer only)

I declare that to the best of my knowledge and belief this is a true and correct statement of the information and particulars given on this form.

Name of Sole Trader / Responsible Officer

Official Stamp

Title

Signature

Date

Section C1 - OUTPUT TAX ON SUPPLIES AT RATES OTHER THAN STANDARD RATE

For each row, enter supplies that are taxable at the same rate (other than Standard Rate) and calculate the Tax thereon

(Transfer Total of (a) to Line 16 & (c) to Line 17 overleaf).

Total (See note above) ▶

Supplies to Tax
Withholding Entities
(a)

Rate (%)
(b)

GCT
(c)

Supplies to Other
Entities
(d)

Rate (%)
(e)

GCT
(f)

Section C2 - POWER SUPPLY

Type of Residential Customer (a)	Number of Customers (b)	Total Taxable Supplies (c)	Output Tax at 7% (d)	Rebate of Output Tax (e)	Output Tax Payable (f) = (d - e)
Prepaid - Not Eligible for Incentive	1				
Prepaid - Registered May 1, 2025 or later and Eligible for an Incentive	2				
Post Paid above 250 kwh	3				
Post Paid 250 kwh and below	4				
Total	5				

Total Section C1, column (d) and Section C2, column (c); Transfer amount determined to Section C Line 18 overleaf.

Total Section C1, column (f) and Section C2, column (f); Transfer amount determined to Section C Line 19 overleaf.

Section D1 - GCT THAT QUALIFIES FOR CREDIT

If you have Exempt Sales/Supplies more than 5% of your Total Sales/Supplies, complete the Table below

Line Items:	(a) Total GCT on Items (\$)	(b) GCT Not Subject to Apportionment (\$)	(c) GCT to be Apportioned (\$)	(d) Portion Related to Taxable Sales (%)	(e) Apportioned GCT (\$) (e) = (c) x (d)	(f) GCT that Qualifies for Credit (\$) (f) = (b) + (e)
Local Purchases & Expenses.	1					
Imports Paid.	2					
Deferrment	3					
Capital Goods	4					
Imported Services . .	5					

Transfer amounts determined in column (f) to the relevant Lines in Section D overleaf; Transfer Line 1(f) to Line 29, Line 2(f) to Line 30, Line 3(f) to Line 31 and Line 4(f) to Line 33 and Line 5(f) to Line 35.

INSTRUCTIONS

Taxpayers carrying out Tourism Activities prescribed in Part II of the Second Schedule of the General Consumption Tax Regulations, Item 12(1) should complete FORM 4D. Taxpayers carrying out General Insurance Activities should complete FORM 4E.

All dollar value amounts should be rounded to the nearest whole number.

Section A: GENERAL INFORMATION

Box 1 : Name of Business - Enter information as stated on the GCT Certificate of Registration.

Section B: SUPPLIES (Goods & Services)

Include all activities relating to supplies (sales) during the Return Period. For business enterprises in the service sector the value of sales must include the amount charged for Fees.

Section C: OUTPUT TAX

Calculate tax on supplies (sales) during the Return Period.

Treat the full amount paid for the imported services as the deemed supply (Enter amount in Line 20) and apply the applicable rate.

Section D: INPUT TAX/TAX CREDIT

Report tax paid on goods and services incurred in carrying on the taxable activity during the period.

Line 34: GCT withheld by Tax Withholding Entities - Enter the total value of GCT withheld by Tax Withholding Entities for the period.
To claim this tax credit you must:

- Possess a "Certificate for GCT Withheld" (Form 5) issued by a Tax Withholding Entity.
- File your return online!

Section E: GCT PAYABLE/CREDITABLE

Where Output Tax exceeds Input Tax, the difference should be remitted to the Collector of Taxes plus any applicable charges (penalties, interest and/or surcharge) balances from previous periods. Where Input Tax exceeds Output Tax, you are required to indicate how the credit should be treated by placing a tick in the appropriate box at Line 43.

NOTE : If a refund is requested and has not been received by the time the next Return is filed, do not take a credit against the tax due.